



# राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, मंगलवार, 18 मार्च, 1980/28 फाल्गुन, 1901

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION

*Simla-171002, the 2nd February, 1980*

No. EXN. F (10)-5/79.—In pursuance of the provisions of Clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979:—

1. *Short title.*—These rules may be called the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979.
2. *Definitions.*—(1) In these rules, unless the context otherwise requires:—
  - (a) “Act” means the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 (Act No. 15 of 1979);
  - (b) “Appropriate Assessing Authority” in respect of any particular proprietor means the Excise and Taxation Officer, or the Assistant Excise and Taxation Officer, within whose jurisdiction the hotel or guest house is situated or if the proprietor has more than one hotel or guest house in Himachal Pradesh, the Excise and Taxation Officer or the Assistant Excise and Taxation Officer within whose jurisdiction the head office in Himachal Pradesh of such hotels or guest houses is situated, or such other

persons as may be appointed under sub-section (1) of section 3 and conferred the powers under sub-section (2) of section 3;

- (c) "Appropriate Government Treasury" means a treasury or sub-treasury of the Government or a branch of the State Bank of India authorised by the State Government to accept Government receipts situated in the district in which the proprietor owns a hotel or guest house or the head office of the proprietor in Himachal Pradesh if he runs hotel and guest house at more than one places in the State;
- (d) "The Deputy Excise and Taxation Commissioner" means the person appointed by that designation by the State Government under sub-section (1) of section 3 to assist the Commissioner;
- (e) "the Excise and Taxation Officer" means the person appointed by that designation by the State Government under sub-section (1) of section 3 to assist the Commissioner and includes an Assistant Excise and Taxation Officer and the Excise and Taxation Officer or Assistant Excise and Taxation Officer (Enforcement);
- (f) "form" means a form appended to these rules;
- (g) "guest" means the person in whose name the accommodation in a hotel or a lodging house is booked and who is liable to pay the luxury tax for such accommodation under the Act;
- (h) "inspector" means an Excise and Taxation Inspector;
- (i) "month" means a calendar month;
- (j) "return period" means the period for which returns are prescribed to be furnished by the proprietor; and
- (k) "section" means a section of the Act.

(2) All other words and expressions used in these rules but not defined, shall have the meaning respectively assigned to them in the Act.

3. *Obligation of proprietor to collect luxury Tax from guests.*—Every proprietor shall ensure that no guest leaves the possession of residential accommodation provided for him in the hotel or lodging house unless the guest has paid the luxury tax therefore.

4. *Period within which luxury tax shall be paid.*—The amount of luxury tax payable by a proprietor shall be paid as required by sub-section (4) of section 4 of the Act into the appropriate Government treasury by challan in Form 'I' within 30 days after the end of each month, to which the tax collected by the proprietor relates.

5. *Maintenance of accounts.*—(1) Every proprietor shall maintain—

- (a) information of residential accommodation and tariff thereof in his hotel or guest house in Form 'II';
- (b) daily accounts of occupation of residential accommodation in his hotel or lodging house and collection of luxury tax therefor in Form 'III'; and
- (c) monthly abstract of collection and remittance of luxury tax in Form 'IV'.

(2) The proprietor shall maintain a separate bound register for each of the forms, and shall get each of the pages of such registers numbered, sealed and certified by the Excise and Taxation Officer or the Assistant Excise and Taxation Officer of the district where his hotel is situated before bringing into use such register.

6. *Form of return under section 6.*—(1) The proprietor shall submit a return in Forms II, III and IV maintained by him under rule 5 to the appropriate assessing authority, within the period provided by sub-section (1) of section 6.

(2) The return under sub-rule (1) shall be accompanied by a treasury receipt prescribed under rule 4.

(3) The return under sub-rule (1) shall be signed by the proprietor and a declaration on solemn affirmation that the facts mentioned in that return are true to the best of his information and belief, shall be appended thereto.

(4) The appropriate assessing authority may verify the contents of the return from the bound registers maintained under rule 5 or from any other evidence.

7. *Proprietor to issue bill etc.*—Every proprietor liable to any luxury tax under the Act shall issue a bill or a cash memorandum in respect of the charges for residential accommodation recovered by him from a guest and shall specify in such bill or cash memorandum, the full name of the hotel or guest house, the amount of rent and luxury tax recovered, the name of the guest from whom it is recovered; and if the charges are recovered in any foreign exchange, the name of the currency. Each such bill or cash memorandum shall also be serially numbered, bear the registration number of the proprietor, date of issue, number of rooms occupied and shall be signed by the proprietor or his servants, manager or agent, as the case may be.

8. *Assessment of Tax.*—(1) For the purpose of assessing the luxury tax under sub-section (1) of section 7 the assessing authority shall serve on the proprietor a notice in Form 'V' requiring him on a date not less than 10 days from the date of receipt of the notice and at a place specified therein either to attend in person or by an agent authorised in writing and to produce or cause to be produced, the bound registers maintained under rule 5 and such other documents as may be specified in the notice and any other evidence on which such proprietor may rely in support of such return, if any, as he may have furnished and to furnish such information relating to the working of the hotel or guest house, as may be specified in the notice.

(2) On the day specified in the notice or as soon afterwards as may be, the appropriate assessing authority shall, after examining the registers or other documents, if any, produced and the information furnished by the proprietor and after examining such evidence as the proprietor may produce and such other evidence as the assessing authority may require on specified points, assess the amount of the luxury tax.

(3) If the proprietor fails to submit the return within the period mentioned in sub-section (1) of section 6, the assessing authority shall assess to the best of his judgement the amount of the luxury tax as provided by sub-section (2) of section 7.

(4) After the tax has been assessed under sub-rule (2) or (3) together with the penalty, if any, the assessing authority shall issue an assessment order in Form 'VI'.

9. *Imposing of Penalty.*—The order imposing penalty under section 7 of the Act shall be in Form 'VII'.

10. *Certificate of payment of luxury tax.*—The assessing authority may, on an application of any proprietor who has paid the luxury tax or penalty under the Act and on payment of a fee of rupees ten, issue a certificate regarding the payment of luxury tax or penalty, or both, made by such proprietor for any period in Form 'VIII'.

11. *Refund of luxury tax.*—If the amount already paid as luxury tax in respect of any month exceeds the amount assessed by the assessing authority or in an appeal or revision if any, under section 8 or 9 the assessing authority shall, after adjusting the excess amount towards the recovery of any amount of which a notice has been issued, issue in favour of the proprietor an order in Form 'IX' on the appropriate Government treasury for the refund of such excess or balance amount, as the case may be.

12. *Submission of appeal or application for revision.*—Every appeal and every application of revision shall:

- (a) be in writing and written on the standard water marked judicial paper;
- (b) specify the name and address of the appellant or applicant;
- (c) specify the date of the order against which it is made;
- (d) specify the authority against whose orders the appeal or application is made;
- (e) contain a clear statement of facts and grounds of appeal or revision briefly but clearly set-out;
- (f) state precisely the relief prayed for; and
- (g) be signed and verified by the appellant or the applicant or by an agent duly authorised by him in writing in that behalf, in the following form namely:—  
 “I..... appellant/applicant named in the above memorandum of appeal/revision application do hereby declare that what is stated therein is true to the best of my knowledge and belief.  
 Signature.”

(2) The memorandum of appeal or application for revision shall be accompanied by a duly authenticated copy of the order appealed or complained against.

(3) The memorandum of appeal or application for revision shall either be presented in person by the appellant or the applicant or his agent to the appellate or the revising authority by registered post.

**13. Rejection of appeal and revision for want of sufficient particulars.**—If the memorandum of appeal or application for revision omits to state any of the particulars required under rule 12 or is not accompanied by the duly authenticated copy of the order against which it is made or on other grounds considered sufficient, the appeal or application for revision may be rejected summarily after recording the reasons therefore;

Provided that no appeal or application for revision shall be rejected summarily under this sub-rule unless the appellant or the applicant is given a reasonable opportunity to amend the memorandum of appeal or application or revision.

**14. Hearing of appeal and revision.**—(1)(a) If the appellate or revisional authority does not reject the appeal or revision summarily, it shall fix a date for its hearing. The appeal or revision shall be decided after notice to the assessing authority concerned and after considering any representation that may be made by it either in person or through any its subordinates not below the rank of an Inspector and after giving to the appellant or applicant a reasonable opportunity of being heard. The appellate or revisional authority may, before deciding the appeal or revision itself, hold such further enquiry or direct it to be held by the authority against whose decision the appeal or revision has been preferred, as may appear necessary to the said appellate or revisional authority.

(b) The authority aforesaid may for sufficient reasons adjourn at any stage, the hearing of an appeal or application for revision to a different time on the same day or any other day.

(2) If on the date and at the time fixed for hearing or on any other date or at any other time to which the hearing may be adjourned the appellant or the applicant does not appear before the said authority either in person or through an agent, the said authority may dismiss the appeal or revision or may decide it ex parte as it may think fit.

(3) In appeal or revision the appellate revisional authority shall as far as may be follow the practice and procedure prescribed under the Code of Civil Procedure, 1908.

**15. Court fees.**—The value of court fee stamps shall be as follows:—

- (a) on a memorandum of appeal, Rupees five.
- (b) on an application for revision, Rupees ten.

**16. Inspection of record.**—(1) The proprietor concerned or his authorised agent, on making to the assessing authority a written application stamped with a court fee of the value of rupees two, may inspect the record of his case file or any entries relating to himself in any register maintained under the rules.

(2) The court fee of rupees two paid on the application shall cover the first hour of inspection only. For each subsequent hour or part of an hour, an additional court fee stamp of rupee one must be supplied by way of payment before hand. No fresh application shall be demanded for the continuation of an incomplete inspection on the next working day.

(3) If the document to be inspected relates to any previous year, a search fee in the form of court fee stamp of the value of rupee one per application shall be charged.

(4) A person on an application made by him shall be given a copy of the same on his paying the charges in the shape of court fee on the following scale:—

- (a) fifty paise for every entry in a register;
- (b) one rupee for every notice or summon issued by an assessing authority;
- (c) two rupees for every return or statement recorded in any enquiry held under these rules or on an objection or of assessment of tax.

(5) If the documents of which a copy is to be given under sub-rule (4), relates to any previous year, search fee in the form of a court fee stamp of the value of rupee one per application shall be charged.

(6) A copy to be given under sub-rule (4) shall be prepared in the office of the assessing authority.

(7) The provisions of sub-rules (3) to (6) shall apply *mutatis mutandis* to inspection of records of the office of the appellate and revisional authorities and giving of copies thereof.

**17. Notice of Inspection.**—Unless the assessing authority deems it necessary to make a surprise visit, he shall give a reasonable notice in writing to the proprietor liable to collect and pay the luxury tax under the Act of his intention to inspect the working records and accounts including bound registers for the purposes of sub-sections (2), (3) and (4) of section 13.

**18. Service of notice.**—(1) Notice under the Act or under these rules shall be served by one of the following methods:—

- (a) by delivering by hand a copy of the notice to the addressee or to any other agent duly authorised in this behalf by him or to a person regularly employed by him in connection with his business or to any adult male member of his family residing with him; or
- (b) by registered post:

Provided that if upon an attempt having been made to serve any such notice by either of the above said methods, the assessing authority has reasonable grounds to believe that either the proprietor is evading the service of notice or that, for any other reason which in the opinion of such authority is sufficient, the notice cannot be served by any of the above-mentioned methods, the said authority shall after recording the reasons therefor cause the notice to be served by affixing a copy thereof at some conspicuous place at the hotel or guest house or at any place of business of the proprietor liable to pay luxury tax under the Act.

(2) The officer serving the notice under sub-rule (1) shall return the original to the authority which issued the notice with a report endorsed thereon stating that he so affixed the copy and the

name and address of the person if any, by whom the building in which the proprietor's hotel or guest house or place of business is located was identified and in whose presence the copy was affixed.

**19. Certificate of non-taxability.**—(1) If any proprietor claims that the luxury tax under the Act is not payable in respect of his hotel, he may make an application in Form 'X' to the Deputy Excise and Taxation Commissioner for a certificate of non-taxability.

(2) If the Deputy Excise and Taxation Commissioner, after such enquiry as he may think fit is satisfied that the applicant is not liable to pay the luxury tax under the Act, he may issue a certificate of non-taxability under the Act in Form 'XI' on payment of a fee of rupees ten.

(3) A certificate issued under sub-rule (2) shall be valid for a period of one year or part thereof ending March 31st next following the issue of such certificate.

**20. Determination of luxury provided in hotel.**—For the purpose of fixing charges for luxury under sub-section (1) of section 5 of the Act, the Commissioner or the Deputy Excise and Taxation Commissioner if authorised by him, shall hold such enquiry as he thinks fit and the proprietor of the hotel shall every year submit the following information to facilitate the determination of the luxury charges of a room:—

1. name of the hotel,
2. location of the hotel,
3. information relating to year,
4. number of rooms available for rent,
5. gross charges for boarding and lodging room-wise,
6. rent fixed room-wise under the Himachal Pradesh Registration of Hotel and Travel Agents Act, 1979, if any,
7. items of boarding provided to the visitor—
  - (i) bed tea,
  - (ii) breakfast,
  - (iii) lunch,
  - (iv) evening tea,
  - (v) dinner,
8. what material is served under col. 7 above,
9. charges of items mentioned in col. 7 above if they are to be sold to persons other than staying in the hotel

Signature of proprietor/manager.

#### FORM I

[See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

### CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

Head of Account. ....

Original

(For the payer)

Challan of luxury tax/penalty paid into the .....  
Treasury/Sub-Treasury/State Bank of India for the month(s) of.....



Name of the Hotel.....

Amount  
(in figures)

payment on account of Rs. P.

By whom tendered.

(a) Luxury tax with reference  
to return/order No.....date.....

Name and address of the proprietor on whose behalf  
the amount of luxury tax for the month(s) of

(b) Penalty with reference to  
date order No.

is paid...../..

Total

Rupees (in words).....

Place:

Date:

Signature of the proprietor/person making  
payment on behalf of the proprietor.

(For use in Treasury)

1. Received payment of Rs.....(Rupees.....  
.....) from.....

2. Date of entry.....  
Challan No.....

Treasurer.

Accountant.

Treasury Officer/Agent or Manager.

FORM I

[See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH  
TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

Head of Account.....

Duplicate

(To be sent to the Assessing Authority)

Challan of luxury tax/penalty paid into the.....  
Treasury/Sub-treasury/State Bank of India.....for the month(s) of.....

Name of the Hotel.....

		Amount (in figures)	
		Rs.	P.
By whom tendered.	Payment on account of		
.....	(a) Luxury tax with reference to return/order No.....date.....		
.....	(b) Penalty with reference to.....order No.....date.....		
Name and address of the proprietor on whose behalf the amount of Luxury tax for the month(s) of.....			
.....			
is paid.....	Total		
.....			
Rupees (in words).....			
.....			
Date:			
Place:	Signature of the proprietor/person making payment on behalf of the proprietor.		

## (For use in Treasury)

- Received payment of Rs.....(Rupees.....)from.....
- Date of entry.....

Challan No.....

Treasurer.

Accountant.

Treasury Officer/Agent or Manager.

## FORM I

[See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH  
TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979

Head of Account.....

Triplicate

(For the Treasury)

Challan of Luxury tax/penalty paid in the.....

Treasury/Sub-treasury/State Bank of India.....for the month(s) of.....



Name of the Hotel.....

Payment on account of

Amount  
(in figures)

By whom tendered:

Rs. P.

(a) Luxury tax with reference to

return/order No.....date.....

Name and address of the proprietor on whose  
behalf the amount of luxury tax for the  
month(s) of.....

(b) Penalty with reference to order

No.....Date.....

..... is paid.....

Total

Rupees (in words).....

Place :

Signature of the proprietor/person making  
payment on behalf of the proprietor.

Date :

(For use in treasury)

1. Received payment of Rs..... (Rupees.....)  
from.....

2. Date of entry.....  
Challan No.....

Treasurer

Accountant

Treasury Officer/Agent or Manager

FORM I

[See rule 4 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

**CHALLAN OF LUXURY TAX UNDER SECTION 4 OF THE HIMACHAL PRADESH  
TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1979.**

**Quadruplicate**

Head of Account.....

(To be sent by the Treasury  
to the Assessing Authority)

Challan of luxury tax/penalty paid into the.....

Treasury/Sub-treasury/State Bank of India.....for the month(s) of.....

Name of the Hotel.....	Payment on account of	Amount (in figures) Rs. P.
By whom tendered:—	(a) Luxury tax with reference to return order No.....date .....	
Name and address of the proprietor on whose behalf the amount of luxury tax for the month(s) of.....	(b) penalty with reference to order No. ....Date .....	
..... is paid.....	Total	
Rupees (in words).....	Signature of the proprietor/person making payment on behalf of the proprietor.	
Place :	Date :	

## (For use in Treasury)

- Received payment of Rs.....(Rupees.....)  
from.....
- Date of entry.....  
Challan No.....

Treasurer.

Accountant

Treasury Officer/Agent or Manager

## FORM II

[See clause (a) of sub-rule (1) of rule 5 and rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

## BASIC INFORMATION OF ACCOMMODATION AND TARIFF

- Name of Hotel/Guest House
- Address of Hotel/Guest House
- Telephone Number
- Name of Proprietor
- Name of Managing Director/Manager
- Accommodation Capacity and Tariff

Room		No. of beds	Tariff
Type Single	Number	Double Occupancy	Single Occupancy
Double		(a)	(b)
Suite			
Others			
Grand Total			

Date:

Signature:

Name:

Designation:

I, the above named Shri.....residing at.....do hereby solemnly affirm and say that the contents of the above return are true according to the best of my information and belief.

Place:

Signature of Proprietor.

Date:

FORM III

[See clause (b) of sub-rule (1) of rule 5 and rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

DAILY ACCOUNT OF OCCUPANCY OF ROOMS AND COLLECTION OF TAX

(N.B.—Separate entry should be made in respect of each person).

Name of Hotel/Lodging House.....

Sl. No.	Name of the guest	Age	Nationality	Name or No. of the room occupied
1	2	3	4	5

Rate of charges for accommodation for residence per day per guest	Arrival date	Departure date	Period of stay of each guest	Total amount of charges for accommodation for residence
6	time 7	time 8	9	10

Charges paid by guest in foreign currency or Indian currency	No. of guests who occupied the room or accommodation in hotel	(a) No. and date of bill (b) No. and date of cash memo	Amount of luxury tax collected	Remarks
11	12	13	14	15

Dated:

Signature:  
Name :  
Designation ;

I, the above named Shri.....residing at.....do hereby solemnly affirm and say that the contents of the above return are true according to the best of my information and belief.

Place:

Signature of Proprietor.

Dated:

#### FORM IV

[See clause (c) of sub-rule (1) of rule 5 and rule 6 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

#### MONTHLY ABSTRACT OF COLLECTION AND REMITTANCE OF LUXURY TAX

Name of the Hotel .....

Month	Total No. of guest	Total charges recovered for accommodation for residence	Total luxury tax collected	Luxury tax paid to Government			Remarks
				Amount	Challan No.	Balance	
					Date		
1	2	3	4	5(a)	5(b)	5(c)	6

Dated:

Signature :

Name :

Designation :

I, the above named Shri.....residing at.....do hereby solemnly affirm and say that the contents of the above return are true according to the best of my information and belief.

Place:

Signature of Proprietor.

Dated:

FORM V

[See sub-rule (1) of rule 8 of the *Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979*]

NOTICE UNDER SECTION 7 OF THE HIMACHAL PRADESH TAX ON LUXURIES  
(IN HOTELS AND LODGING HOUSES) ACT, 1979

Office of the Assessing Authority,  
..... District

To

.....  
.....  
.....

Whereas:—

- (a) You, have not furnished return for the month ending the..... day of.....19.....
- (b) I am not satisfied that the return filed by you for the month ending the..... day of..... is correct and complete and it appear to me to be necessary to make an assessment under section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, in respect of the above-mentioned period;
- (c) I am satisfied on information which has come into my possession that you have been liable to file the return under the Himachal Pradesh Tax on Luxuries (in Hostels and Lodging Houses) Act, 1979 in respect the period commencing on..... and ending with..... but that have wilfully failed to file the return under section 6 of the said Act and it appears to me necessary to make an assessment under section 7 of the said Act, in respect of the above-mentioned period and all subsequent period;

You are hereby directed to attend in person or by an agent at (Place)..... on (date)..... at (time)..... and there to produce or cause there to be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to advice in support thereof and to show cause on that date that exceeding one and a half time the amount should not be imposed upon you under section 7 of the said Act.

In the event of your failure to comply with this notice, I shall proceed to assess under section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to the best of my judgement without further reference to you.

Seal of Assessing Authority

Dated.....

Signature.....  
Assessing Authority  
..... District.

[See Sub-rule (4) of rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Form of Order of Assessment under sub-rule (4) of rule 8 of the Himachal Pradesh Tax on Luxury (in Hotels and Lodging Houses) Rules, 1979.

Order No. ....

Office of the .....

Whereas Shri ..... (Name of) proprietor of the Hotel known as ..... and situate at ..... (address) has submitted\*/failed to submit the return in respect of the luxury tax which he is liable to pay under section 5 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

And whereas in order to verify the correctness of the return of the luxury tax recovered by the said proprietor, a notice for the production of bound registers and other documents was issued to him and the notice has been duly served upon him on ..... with a direction to produce the documents within the time specified in the notice.

And whereas ..... the proprietor/his agent has submitted/failed to produce the documents aforesaid with the time specified in the notice.

Now, therefore, I, Shri ..... [being the officer appointed under clause (a) of section 2 of the said Act to exercise of the powers of the Assessing Authority under the said Act], in exercise of the powers vested in me by section 6 of the Act, read with rule 8 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979, do hereby make this assessment order on the basis of the return, and the registers and other documents produced before me/to the best of my judgement, that the luxury tax has been assessed at ..... rupees for the period from ..... to .....

The amount of the luxury tax so assessed should be paid into the Government Treasury or State Bank of India within a period of ten days from the date of receipt of this order.

(Seal)

Date:

To

The Proprietor,

Signature :

Name :

Designation :

[See rule 9 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

Form of order imposing penalty under sub-section (3) of section 7 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979

### ORDER OF PENALTY

Order No. ....

Office of the .....

.....

Date .....

Whereas it has been noticed that Shri ..... proprietor of the hotel known as ..... (Name and address of hotel) has failed

to pay the luxury tax in respect of the period.....which he is liable to pay under section 3 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 on or before the.....

Now, therefore, I, Shri..... Assessing Authority of...../officer appointed under clause (a) of section 2 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 to exercise the powers of the Assessing Authority under the Act, do hereby, in exercise of the powers contained in sub-section (3) of section 7 of the said Act, direct that the said proprietor shall pay to Government an amount of Rs.....(Rupees.....) as penalty for failure to pay the luxury tax within a period of ten days from the date of receipt of this order.

(Seal)

Date:

Signature :  
Name ;  
Designation :

FORM VII

[See rule 10 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

CERTIFICATE OF PAYMENT OF TAX OR PENALTY OR BOTH

Certificate No.....  
Office of the.....  
Dated.....

Certified that the luxury tax/penalty under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979 has been paid to Government as under:—

Name and address of the proprietor	Whether luxury tax or penalty	Amount	Period for which paid	Date on which paid
1	2	3	4	5
		Rs. P.		

(Seal)

Date.....

Signature :  
Designation :



## FORM IX

See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979

## ORDER FOR REFUND OF LUXURY TAX/PENALTY

Head of Service:

ORIGINAL

Chargeable:

(For Treasury)

In whose name credited	On what account received	Total amount of luxury tax/penalty realised	Date of payment into treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Account under my initial and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. .... (Rupees ..... only)

Signature :

Name :

Designation :

Dated ;

For Party  
Received payment.

For Treasury  
Pay Rs.

(Rupees only)

(Claimant signature) Accountant

Treasury Officer/Agent,  
State Bank of India.

N.B.—Diagonal cross remarks of not payable at Treasury will be printed in red ink on the 2nd and 3rd copy.

FORM IX

See rule 11 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979

ORDER FOR REFUND OF LUXURY TAX/PENALTY

Head of Service:

DUPLICATE

Chargeable:

(For the Payee)

In whose name credited	On what account received	Total amount of luxury tax/ penalty realised	Date of payment into treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. .... (Rupees ..... only)

Signature:

Name:

Designation:

Dated:

For Party  
Received payment.  
(Claimant signature)

Examined.  
Accountant

For Treasury

Pay Rs. .... (Rupees ..... only)  
Dated .....

Treasury Officer/Agent,  
State Bank of India.

N.B.—Diagonal cross remarks of not payable at Treasury will be printed in red ink on the 2nd and 3rd copy.

## FORM IX

See rule 11 of the Himachal Pradesh Tax on Luxuries (Hotels and Lodging Houses) Rules, 1979

## ORDER FOR REFUND OF LUXURY TAX/PENALTY

Head of Service:

TRIPLICATE

Chargeable:

(For the Assessing Authority)

In whose name credited	On what account received	Total amount of luxury tax/ penalty realised	Date of payment into treasury and challan No.	Amount in which included and head to which credited
1	2	3	4	5

Treasury Officer's signature in token of verification of treasury credit	Name of payee	Amount to be refunded	Remarks
6	7	8	9

Certified that this order has been entered in the Department Account under my initials and previous order for refund of the same sum has not been issued.

Sanctioned and passed for payment of Rs. .... (Rupees ..... only)

Dated:

Signature:

Name:

Designation:

For Party  
Received payment.  
(Claimant signature)

Examined.  
Accountant

For Treasury  
Pay Rs. .... (Rupees ..... only)  
Dated .....

Treasury Officer/Agent,  
State Bank of India.

N.B.—Diagonal cross remarks of not payable at Treasury will be printed in red ink on the 2nd and 3rd copy.

FORM X

[See sub-rule (1) of rule 19 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

APPLICATION FOR NON-TAXABILITY

To

The Deputy Excise and Taxation Commissioner,

.....

I,.....the proprietor of the hotel known as.....situated at.....do hereby apply for grant of a certificate of non-taxability under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979, in respect of the aforesaid hotel.

The following documents are sent herewith for the purpose of verification and examination of my claim for non-taxability:

1.

2.

3.

A fee of rupees ten only has been credited into Government Treasury/Sub-Treasury/State Bank of India, vide challan No.....dated.....(Copy enclosed).

The charges for residence in respect of the rooms provided in the hotel are as follows:—

Place:

Signature of Proprietor.

Date: ]

FORM XI

[See sub-rule (27) of rule 19 of the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1979]

CERTIFICATE OF NON-TAXABILITY

Certificate N.....

Office of the .....

.....

Date.....

Certified that the marginally mentioned hotel is not taxable under the Himachal Pradesh Tax on Luxuries (in Hotels and Lodging Houses) Act, 1979.

.....  
Name of Hotel  
Address.....

This certificate shall expire on.....

Seal

Date:

Signature:

Deputy Excise and Taxation Commissioner,  
Himachal Pradesh.

By order and in the name of the  
Governor of Himachal Pradesh.

B. C. NEGI,  
*Secretary (Excise and Taxation) to the  
Government of Himachal Pradesh.*